AMENDMENTS TO THE DRAWINGS

Replacement drawing sheets Figures 1-8 are presented on eight sheets in Attachment

A.

Replacement drawing sheets for Figures 1-5 depict flow diagrams. The text within the boxes of Figures 1-4 indicated in the table below has been amended to more closely match the written disclosure of the application as filed on April 28, 2004:

FIGURE	BOXES
Figure I	160, 170 and 180
Figure 2	220, 230, 240 and 250
Figure 3	320, 330, 340 and 360
Figure 4	410 and 430
Figure 5	530

Replacement drawing sheets for Figures 6-8 change the textual labels within all of the blocks depicted thereon to match more closely the written disclosure of the application as filed on April 28, 2004. Changes have also been made to the reference numerals depicted on the drawing sheets submitted under the Supplemental Amendment filed by facsimile on December 17, 2004. Replacement drawing sheet Figure 8 further changes the solid line outline of three of the blocks depicted thereon to a dashed outline. These blocks are described as optional in the written disclosure of the application as filed on April 28, 2004. See Specification, page 6, third full paragraph.

Attachment A: Replacement Drawing Sheets

Serial No. 10/709,329

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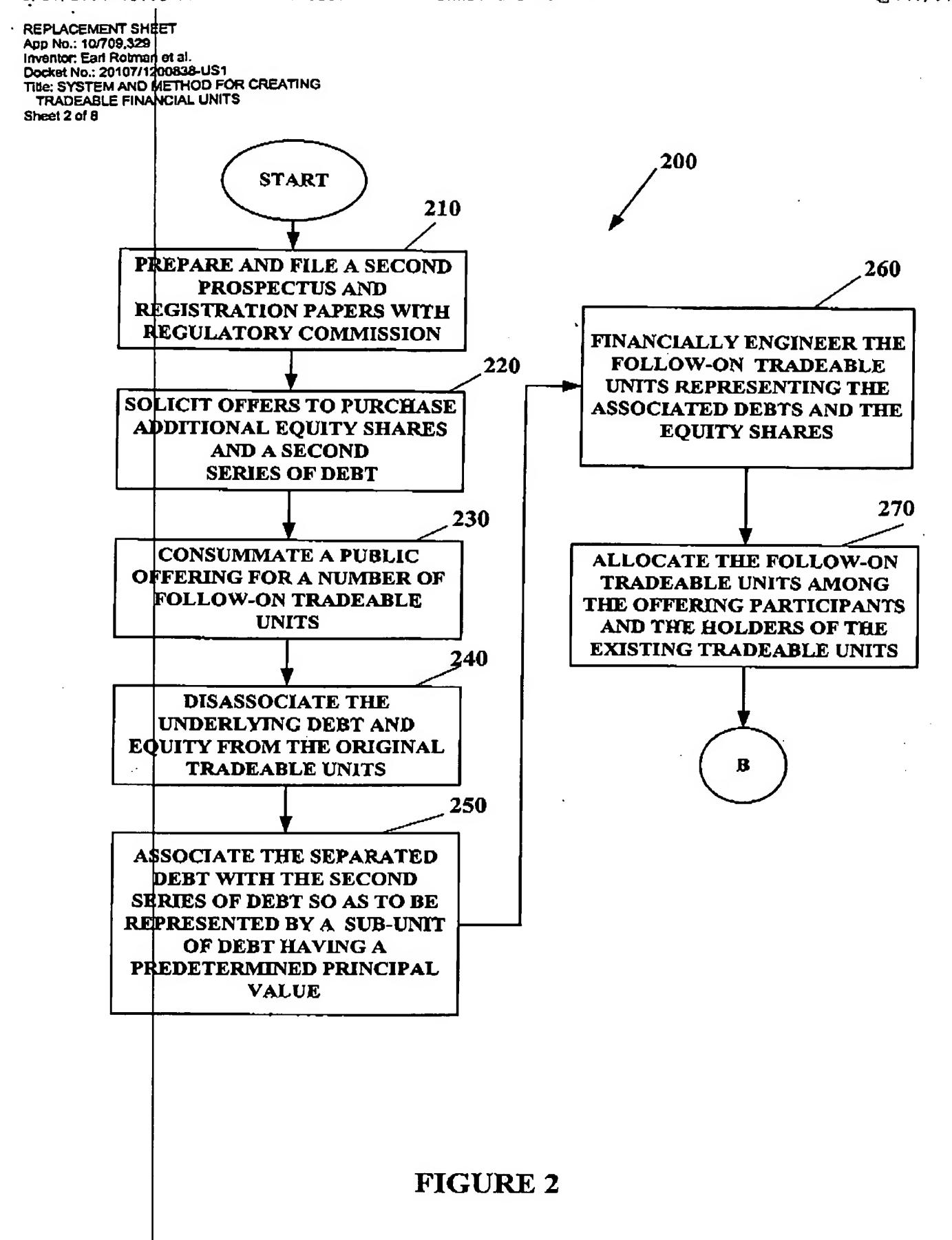
Page 2

ATTACHMENT A

REPLACEMENT SHEET

App No.: 10/709,329

Inventor. Earl Rotman et al. Docket No.: 20107/1200838-US1 TIBE: SYSTEM AND METHOD FOR CREATING TRADEABLE FINANCIAL UNITS Sheet 1 of B 100 **START** 170 110 **EXTEND A PUBLIC SELECT OPERATING OFFERING OF THE** COMPANY AS OFFERING TRADEABLE UNITS **CANDIDATE** 120 180 ACCEPT OFFERS TO. **CREATE NEW SENIOR PURCHASE AND BEGIN** SECURED CREDIT FACILITY TRADING OF THE TRADEABLE UNITS 130 **DEFINE AGREEMENTS** 185 IMPOSING OPERATING AND FINANCIAL RESTRICTIONS PAY, OR DEFER, INTEREST AND DIVIDENDS IN ACCORDANCE WITH THE 140 PREDEFINED AGREEMENTS FINANCIALLY ENGINEER A TRADEABLE UNIT REPRESENTING THE DEBT AND REDEEM OR RESTRUCTURE **EQUITY SHARES** THE DEBT AT A PREDETERMINED VALUE 150 **UPON MATURITY** FILE PROSPECTUS AND REGISTRATION PAPERS WITH 190 **REGULATORY COMMISSION END** 160 ISSUE SUBORDINATED DEBT, **EQUITY SHARES AND DEFINE A** NUMBER OF TRADEABLE UNITS REPRESENTING THE SAME FIGURE 1



REPLACEMENT SHEET App No.: 10/709,329 nventor: Earl Rotman et al Docket No.: 20107/12008\$8-US1 TIME: SYSTEM AND METHOD FOR CREATING TRADEABLE FINANCIAL UNITS Sheet 3 of 8 **START** 300 310 ISSUE EQUITY SHARES 320 SSUE A TRANCHE OF DEBT HAVING A MATURITY DATE AND A PREDETERMINED 360 INTEREST RATE 330 ASSIGN A CUSIP NUMBER TO THE TRADEABLE UNIT THAT ASSIGN A CUSIP NUMBER TO REPRESENTS THE CUSIP REPRESENT THE EQUITY **NUMBERS FOR THE EQUITY SHARES SHARES (STEP 330)** AND DEBT (STEP 340) 340 ASSIGN A CUSIP NUMBER TO REPRESENT THE TRANCHE OF **END DEBT 350** FINANCIALLY ENGINEER A TRADEABLE UNIT REPRESENTING THE EQUITY **SHARES AND DEBT** FIGURE 3

REPLACEMENT SHEET

App No.: 10/709,329

Inventor: Earl Rotman et al. Docket No.: 20107/1200838-US1 Title: SYSTEM AND METHOD FOR CREATING TRADEABLE FINANCIAL UNITS Sheet 4 of 8 **START** 410 460 **AUTOMATICALLY SEPARATE ASSIGN A UNIQUE CUSIP** THE CONSTITUENT NUMBER TO THE SUBSEQUENT COMPONENTS OF EXISTING TRADEABLE UNITS INTO TRADEABLE UNITS **EQUITY AND DEBT** 470 420 **EXCHANGE A HOLDER'S** ISSUE A SUBSEQUENT INTEREST IN THE PRECEDING TRANCHE OF DEBT HAVING TRADEABLE UNITS, THE SAME INTEREST RATE **AUTOMATICALLY AND** AND MATURITY DATE AS SIMULTANEOUSLY WITH THE PRECEDING TRANCHES OF **ISSUANCE OF THE** DEBT SUBSEQUENT TRADEABLE UNITS 430 480 **AUTOMATICALLY ASSOCIATE** ALLOCATE THE SUBSEQUENT THE SEPARATED DEBT WITH TRADEABLE UNITS AMONG THE LATEST TRANCHE OF **DEBT SO AS TO BE** THE OFFERING PARTICIPANTS REPRESENTED BY A UNIT OF **DEBT END ASSIGN A UNIQUE CUSIP** NUMBER TO THE NEWLY COMBINED DEBT UNIT 450 FINANCIALLY ENGINEER A NUMBER OF SUBSEQUENT TRADEABLE UNITS REPRESENTING THE **COMBINED DEBT AND THE EQUITY SHARES** FIGURE 4

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Title: SYSTEM AND METHOD FOR CREATING

TRADEABLE FINANCIAL UNITS

Sheet 5 of 8

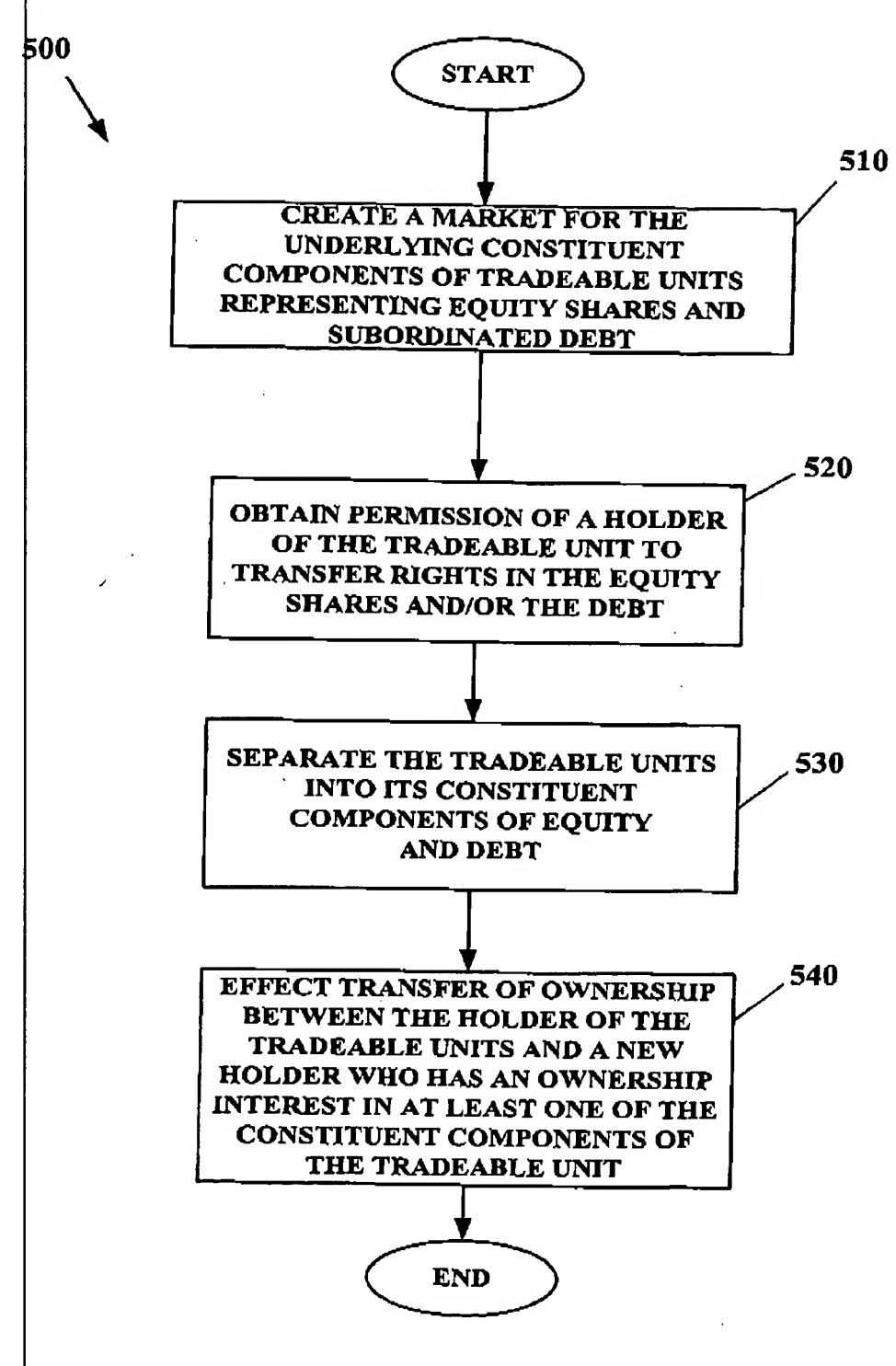


FIGURE 5

REPLACEMENT SHEET App No.: 10/709,329 nventor: Earl Rotman et al. Docket No.: 20107/1200838-US1

Title: SYSTEM AND METHOD FOR CREATING

TRADEABLE FINANCIAL UNITS

Sheet 6 of 8

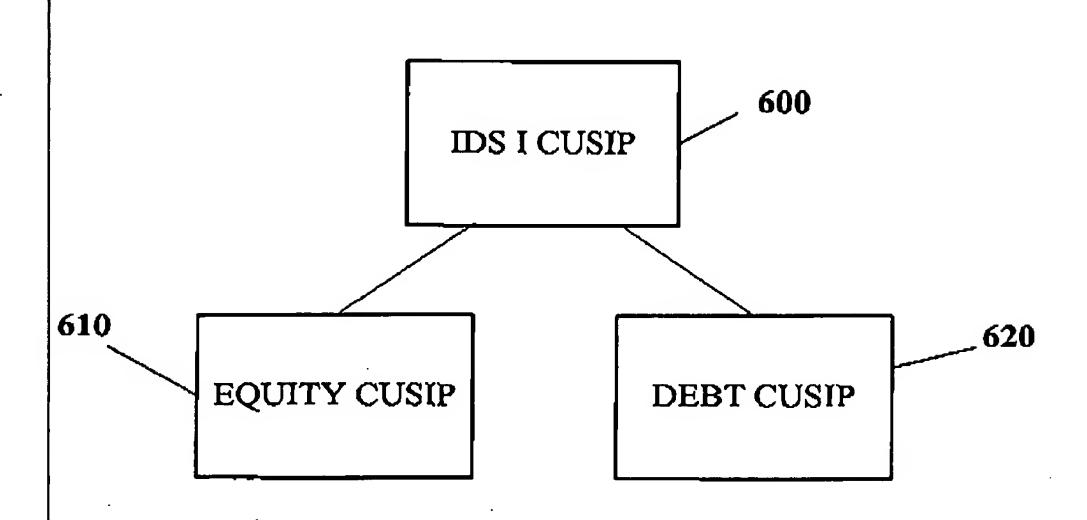


FIGURE 6

REPLACEMENT SHEET
App No.: 10/709,329
Inventor: Earl Rotman et al.
Docket No.: 20107 1200838-US1
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Sheet 7 of 8

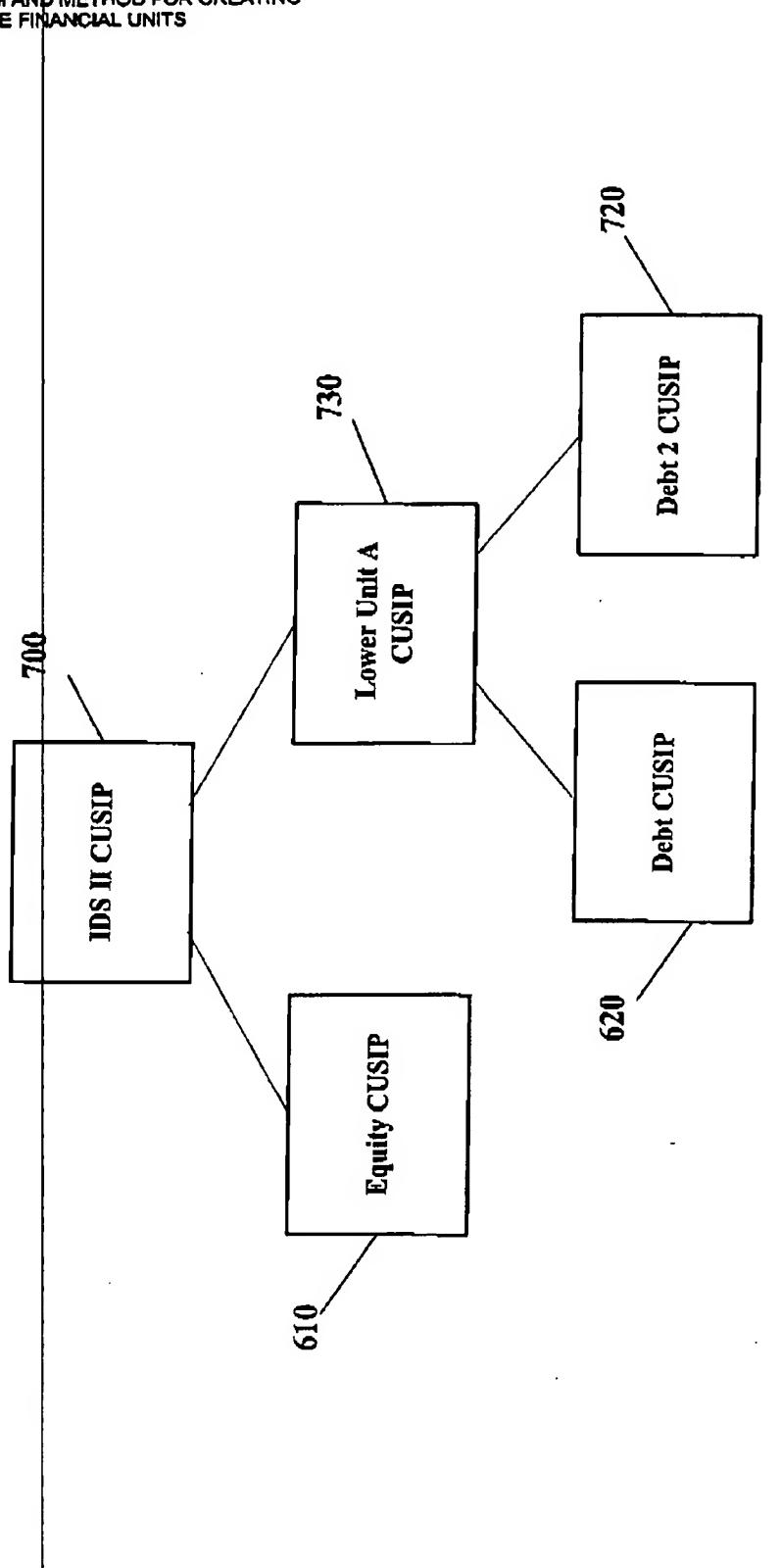
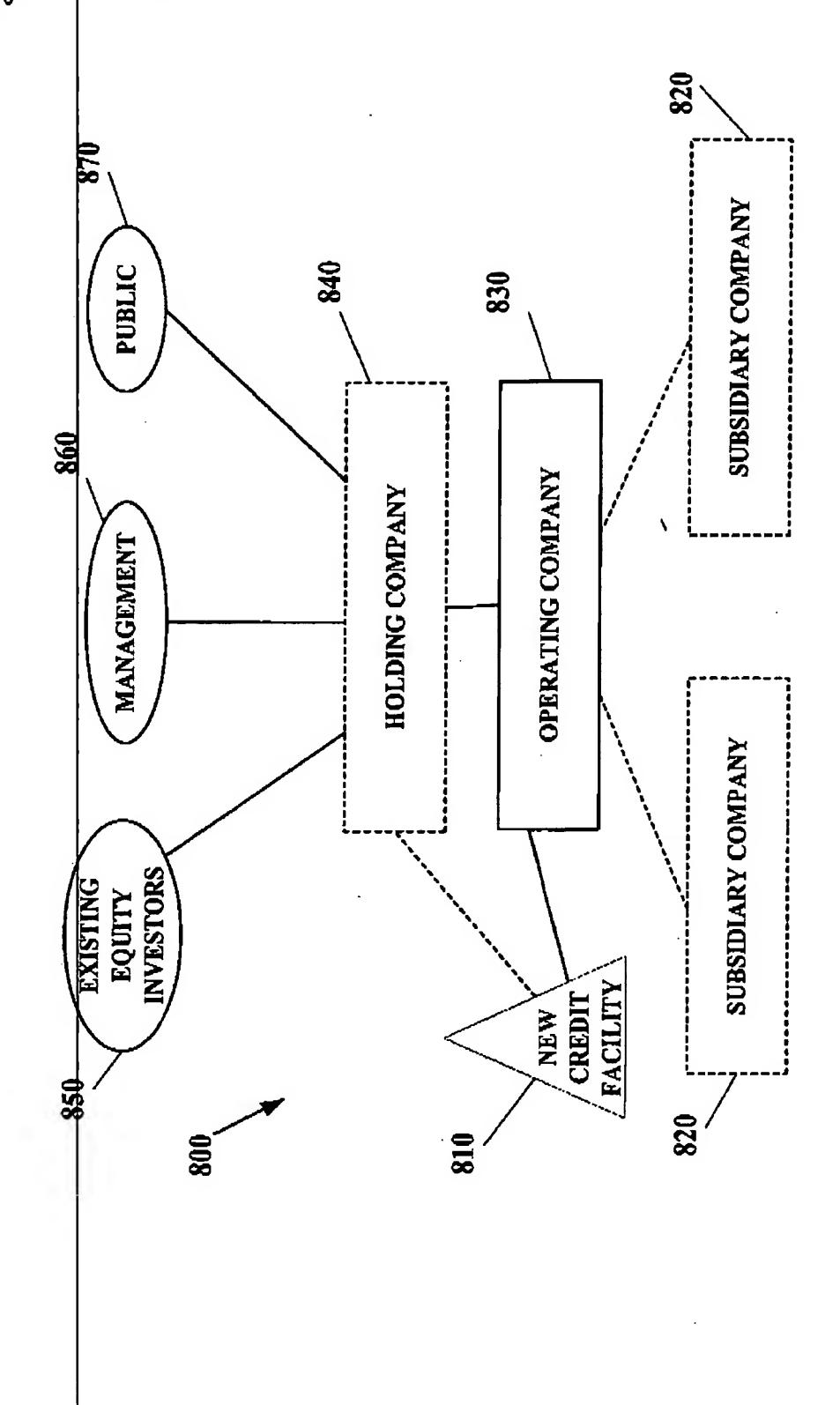


FIGURE 7

REPLACEMENT SHEET App No.: 10/709,329
Inventor: Earl Rotmen et al.
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Title: SYSTEM AND METHOD FOR CREATING
TRADEABLE FINANCIAL UNITS
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